

LEA Name : Tussey Mountain SD

Class : 3

AUN Number : 108058003

County : Bedford

FINAL GENERAL FUND BUDGET

Fiscal Year 2018-2019

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

Melanie Gresco

President of the Board - Original Signature Required

Date 5/21/18

Lisa M. Rankin

Secretary of the Board - Original Signature Required

Date 5/21/18

[Signature]

Chief School Administrator - Original Signature Required

Date 5/22/18

Lisa Rankin

Contact Person

(814)635-3670 Extn :1173

Telephone Extension

lisarank@tmsd.net

Email Address

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2018-2019 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Tussey Mountain SD	COUNTY : Bedford	AUN : 108058003
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No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than or equal to the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than or equal to)
Less Than or Equal to \$11,999,999	12.0%
Between \$12,000,000 and \$12,999,999	11.5%
Between \$13,000,000 and \$13,999,999	11.0%
Between \$14,000,000 and \$14,999,999	10.5%
Between \$15,000,000 and \$15,999,999	10.0%
Between \$16,000,000 and \$16,999,999	9.5%
Between \$17,000,000 and \$17,999,999	9.0%
Between \$18,000,000 and \$18,999,999	8.5%
Greater Than or Equal to \$19,000,000	8.0%

Did you raise property taxes in SY 2018-2019 (compared to 2017-2018) ?

Yes

No

If yes, see information below, taken from the 2018-2019 General Fund Budget.

Total Budgeted Expenditures	\$16690261
Ending Unassigned Fund Balance	\$3255596
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	19.5%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes

No

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT 	DATE 5/22/18
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DUE DATE: AUGUST 15, 2018

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2018-2019 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

School District Name : Tussey Mountain SD	County : Bedford	AUN Number : 108058003
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
5280	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2400, Object 100: \$107,676.00 Function 2400, Object 200: \$108,997.00	Cost for medical insurance for full time nine month employees exceed salaries for same employees.
5290	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2500, Object 100: \$97,003.00 Function 2500, Object 200: \$104,196.00	Cost for medical insurance for full time nine month employees exceed salaries for same employees.
5310	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2700, Object 100: \$33,922.00 Function 2700, Object 200: \$36,712.00	Cost for medical insurance for full time nine month employees exceed salaries for same employees.
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	Estimated Ending Unassigned Fund Balance will be used for anticipated increases in salaries, benefits (including retirement), and unexpected non-budgeted operating costs.

<u>ITEM</u>	<u>AMOUNTS</u>	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance		
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	3,397,353	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$3,397,353</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	4,292,808	
7000 Revenue from State Sources	11,767,256	
8000 Revenue from Federal Sources	488,440	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$16,548,504</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$19,945,857</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	3,008,942
6113 Public Utility Realty Taxes	4,366
6114 Payments in Lieu of Current Taxes - State / Local	34,600
6120 Current Per Capita Taxes, Section 679	16,100
6140 Current Act 511 Taxes - Flat Rate Assessments	23,600
6150 Current Act 511 Taxes - Proportional Assessments	530,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	415,000
6500 Earnings on Investments	5,000
6700 Revenues from LEA Activities	1,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	226,500
6940 Tuition from Patrons	17,700
6990 Refunds and Other Miscellaneous Revenue	10,000
REVENUE FROM LOCAL SOURCES	\$4,292,808
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	7,645,995
7160 Tuition for Orphans Subsidy	50,000
7220 Vocational Education	34,002
7271 Special Education funds for School-Aged Pupils	773,929
7292 Pre-K Counts	99,000
7311 Pupil Transportation Subsidy	870,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	415,439
7330 Health Services (Medical, Dental, Nurse, Act 25)	17,500
7340 State Property Tax Reduction Allocation	340,412
7505 Ready to Learn Block Grant	233,979
7810 State Share of Social Security and Medicare Taxes	275,000
7820 State Share of Retirement Contributions	1,012,000
REVENUE FROM STATE SOURCES	\$11,767,256
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	332,793
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	55,000
8521 Vocational Education - Operating Expenditures	25,647
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	75,000
REVENUE FROM FEDERAL SOURCES	\$488,440
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	16,548,504

2018-2019 Final General Fund Budget

AUN: 108058003 Tussey Mountain SD
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Real Estate Tax Rate (RETR) Report
 Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code
 Page - 1 of 3

Act 1 Index (current): 3.5%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$3,010,000

Amount of Tax Relief for Homestead Exclusions

\$340,412

Total Approx. Tax Revenue:

\$3,350,412

Approx. Tax Levy for Tax Rate Calculation:

\$4,199,386

	Bedford	Huntingdon	Total
2017-18 Data			
a. Assessed Value	\$168,838,260	\$47,604,560	\$216,442,820
b. Real Estate Mills	10.5200	50.9000	
I. 2018-19 Data			
c. 2016 STEB Market Value	\$151,657,488	\$200,170,200	\$351,827,688
d. Assessed Value	\$169,527,469	\$47,726,160	\$217,253,629
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2017-18 Calculations			
f. 2017-18 Tax Levy (a * b)	\$1,776,178	\$2,423,072	\$4,199,250
2018-19 Calculations			
g. Percent of Total Market Value	43.10561%	56.89439%	100.00000%
h. Rebalanced 2017-18 Tax Levy (f Total * g)	\$1,810,112	\$2,389,138	\$4,199,250
II.			
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	10.7209	50.9000	
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	78.00000%	78.00000%	78.00000%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$1,810,171	\$2,389,215	\$4,199,386
I. 2018-19 Real Estate Tax Rate (k / d * 1000)	10.6700	50.0600	
III.			
m. Tax Levy Generated by Mills (l / 1000 * d)	\$1,808,858	\$2,389,172	\$4,198,030
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)			\$3,857,618
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)			\$3,008,942

2018-2019 Final General Fund Budget

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Real Estate Tax Rate (RETR) Report
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Total Approx. Tax Revenue:

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Approx. Tax Levy for Tax Rate Calculation:

\$4,199,386

	Bedford	Huntingdon	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	11.0961	52.6815	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$1,881,094	\$2,514,286	\$4,395,380
IV. s. Millage Rate within Index? (if l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$16,057.00	\$3,423.68	
Number of Homestead/Farmstead Properties	1058	932	1990
Median Assessed Value of Homestead Properties			\$40,124

2018-2019 Final General Fund Budget

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Real Estate Tax Rate (RETR) Report

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code
 Page - 3 of 3

Act 1 Index (current): 3.5%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$3,010,000

Amount of Tax Relief for Homestead Exclusions

\$340,412

Total Approx. Tax Revenue:

\$3,350,412

Approx. Tax Levy for Tax Rate Calculation:

\$4,199,386

Bedford

Huntingdon

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$340,412

Lowering RE Tax Rate

\$C

\$340,412

Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions

\$0

\$C

Amount of Tax Relief from State/Local Sources

\$340,412

CODE

6111 Current Real Estate Taxes

County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
Bedford	169,527,469	10.6700	1,808,858			78.00000%	
Huntingdon	47,728,160	50.0600	2,389,172			78.00000%	
Totals:	217,253,629		4,198,030	340,412	= 3,857,618	X 78.00000%	= 3,008,942

	Rate			Estimated Revenue
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00			16,100
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	16,100	16,100
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0	0
6143 Current Act 511 Local Services Taxes	\$10.00	\$0.00	7,500	7,500
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0	0
Total Current Act 511 Taxes – Flat Rate Assessments			23,600	23,600
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151 Current Act 511 Earned Income Taxes	1.000%	0.000%	480,000	480,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	50,000	50,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0
Total Current Act 511 Taxes – Proportional Assessments			530,000	530,000
Total Act 511, Current Taxes				553,600
Act 511 Tax Limit -->		351,827,688	X 12	4,221,932
		Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2017-18 (Rebalanced)	2018-19				2017-18 (Rebalanced)	2018-19		
6111	<u>Current Real Estate Taxes</u>									
	Bedford	10.7209	10.6700	-0.46%	Yes	3.5%				
	Huntingdon	50.9000	50.0600	-1.64%	Yes	3.5%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	3.5%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.5%				
6143	Current Act 511 Local Services Taxes	\$10.00	\$10.00	0.00%	Yes	3.5%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.000%	1.000%	0.00%	Yes	3.5%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	3.5%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	6,408,479
1200 Special Programs - Elementary / Secondary	1,881,889
1300 Vocational Education	554,383
1400 Other Instructional Programs - Elementary / Secondary	187,606
1800 Pre-Kindergarten	160,679
Total Instruction	\$9,193,036
2000 Support Services	
2100 Support Services - Students	499,011
2200 Support Services - Instructional Staff	109,238
2300 Support Services - Administration	1,213,692
2400 Support Services - Pupil Health	337,173
2500 Support Services - Business	218,199
2600 Operation and Maintenance of Plant Services	1,141,034
2700 Student Transportation Services	1,148,134
2800 Support Services - Central	273,929
2900 Other Support Services	4,000
Total Support Services	\$4,944,410
3000 Operation of Non-Instructional Services	
3200 Student Activities	344,630
Total Operation of Non-Instructional Services	\$344,630
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	170,300
Total Facilities Acquisition, Construction and Improvement Services	\$170,300
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,853,885
5200 Interfund Transfers - Out	184,000
Total Other Expenditures and Financing Uses	\$2,037,885
Total Estimated Expenditures and Other Financing Uses	\$16,690,261

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,154,462
200 Personnel Services - Employee Benefits	2,575,677
300 Purchased Professional and Technical Services	170,000
400 Purchased Property Services	1,000
500 Other Purchased Services	235,700
600 Supplies	246,070
700 Property	20,720
800 Other Objects	4,850
Total Regular Programs - Elementary / Secondary	\$6,408,479
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	723,435
200 Personnel Services - Employee Benefits	689,839
300 Purchased Professional and Technical Services	348,500
500 Other Purchased Services	114,975
600 Supplies	3,890
700 Property	750
800 Other Objects	500
Total Special Programs - Elementary / Secondary	\$1,881,889
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	201,912
200 Personnel Services - Employee Benefits	193,287
500 Other Purchased Services	140,000
600 Supplies	19,184
Total Vocational Education	\$554,383
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	41,505
200 Personnel Services - Employee Benefits	34,601
300 Purchased Professional and Technical Services	46,000
500 Other Purchased Services	65,000
600 Supplies	500
Total Other Instructional Programs - Elementary / Secondary	\$187,606
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	97,202
200 Personnel Services - Employee Benefits	62,287
600 Supplies	1,190
Total Pre-Kindergarten	\$160,679
Total Instruction	\$9,193,036
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	271,312
200 Personnel Services - Employee Benefits	209,764
300 Purchased Professional and Technical Services	3,500

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	800
600 Supplies	13,380
800 Other Objects	475
Total Support Services - Students	\$499,011
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	55,715
200 Personnel Services - Employee Benefits	50,433
600 Supplies	3,090
Total Support Services - Instructional Staff	\$109,238
2300 Support Services - Administration	
100 Personnel Services - Salaries	569,684
200 Personnel Services - Employee Benefits	442,038
300 Purchased Professional and Technical Services	73,000
400 Purchased Property Services	150
500 Other Purchased Services	70,525
600 Supplies	46,850
700 Property	600
800 Other Objects	10,845
Total Support Services - Administration	\$1,213,692
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	107,676
200 Personnel Services - Employee Benefits	108,997
300 Purchased Professional and Technical Services	116,800
400 Purchased Property Services	500
500 Other Purchased Services	200
600 Supplies	3,000
Total Support Services - Pupil Health	\$337,173
2500 Support Services - Business	
100 Personnel Services - Salaries	97,003
200 Personnel Services - Employee Benefits	104,196
600 Supplies	13,500
700 Property	3,500
Total Support Services - Business	\$218,199
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	458,855
200 Personnel Services - Employee Benefits	292,634
300 Purchased Professional and Technical Services	500
400 Purchased Property Services	299,045
500 Other Purchased Services	32,000
600 Supplies	58,000
Total Operation and Maintenance of Plant Services	\$1,141,034
2700 Student Transportation Services	
100 Personnel Services - Salaries	33,922
200 Personnel Services - Employee Benefits	36,712

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	1,077,500
Total Student Transportation Services	\$1,148,134
2800 Support Services - Central	
100 Personnel Services - Salaries	107,109
200 Personnel Services - Employee Benefits	70,320
300 Purchased Professional and Technical Services	45,600
500 Other Purchased Services	8,150
600 Supplies	35,550
700 Property	6,000
800 Other Objects	1,200
Total Support Services - Central	\$273,929
2900 Other Support Services	
500 Other Purchased Services	4,000
Total Other Support Services	\$4,000
Total Support Services	\$4,944,410
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	179,326
200 Personnel Services - Employee Benefits	78,704
300 Purchased Professional and Technical Services	36,000
400 Purchased Property Services	500
500 Other Purchased Services	36,000
600 Supplies	6,600
800 Other Objects	7,500
Total Student Activities	\$344,630
Total Operation of Non-Instructional Services	\$344,630
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
700 Property	170,300
Total Facilities Acquisition, Construction and Improvement Services	\$170,300
Total Facilities Acquisition, Construction and Improvement Services	\$170,300
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	579,885
900 Other Uses of Funds	1,274,000
Total Debt Service / Other Expenditures and Financing Uses	\$1,853,885
5200 Interfund Transfers - Out	
900 Other Uses of Funds	184,000
Total Interfund Transfers - Out	\$184,000
Total Other Expenditures and Financing Uses	\$2,037,885
TOTAL EXPENDITURES	\$16,690,261

Cash and Short-Term Investments

06/30/2018 Estimate

06/30/2019 Projection

- General Fund
- Public Purpose (Expendable) Trust Fund
- Other Comptroller-Approved Special Revenue Funds
- Athletic / School-Sponsored Extra Curricular Activities Fund
- Capital Reserve Fund - § 690, §1850
- Capital Reserve Fund - § 1431
- Other Capital Projects Fund
- Debt Service Fund
- Food Service / Cafeteria Operations Fund
- Child Care Operations Fund
- Other Enterprise Funds
- Internal Service Fund
- Private Purpose Trust Fund
- Investment Trust Fund
- Pension Trust Fund
- Activity Fund
- Other Agency Fund
- Permanent Fund

Total Cash and Short-Term Investments

Long-Term Investments

06/30/2018 Estimate

06/30/2019 Projection

- General Fund
- Public Purpose (Expendable) Trust Fund
- Other Comptroller-Approved Special Revenue Funds
- Athletic / School-Sponsored Extra Curricular Activities Fund
- Capital Reserve Fund - § 690, §1850
- Capital Reserve Fund - § 1431
- Other Capital Projects Fund
- Debt Service Fund
- Food Service / Cafeteria Operations Fund
- Child Care Operations Fund
- Other Enterprise Funds
- Internal Service Fund
- Private Purpose Trust Fund
- Investment Trust Fund
- Pension Trust Fund
- Activity Fund
- Other Agency Fund

3,397,353

3,288,242

<u>Long-Term Investments</u>	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
Permanent Fund		
Total Long-Term Investments	\$3,397,353	\$3,286,242
TOTAL CASH AND INVESTMENTS	\$3,397,353	\$3,286,242

<u>Long-Term Indebtedness</u>	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
General Fund		
0510 Bonds Payable	19,960,000	18,720,000
0520 Extended-Term Financing Agreements Payable	37,858	27,375
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$19,997,858	\$18,747,375
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

<u>Long-Term Indebtedness</u>	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Capital Projects Fund		
Debt Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Debt Service Fund		
Food Service / Cafeteria Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		

Long-Term Indebtedness

06/30/2018 Estimate

06/30/2019 Projection

- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Food Service / Cafeteria Operations Fund

Child Care Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Child Care Operations Fund

Other Enterprise Funds

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Enterprise Funds

Internal Service Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Internal Service Fund

Private Purpose Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Private Purpose Trust Fund

Long-Term Indebtedness

06/30/2018 Estimate

06/30/2019 Projection

Investment Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Investment Trust Fund

Pension Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Pension Trust Fund

Activity Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Activity Fund

Other Agency Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Agency Fund

Permanent Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable

<u>Long-Term Indebtedness</u>	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	\$19,997,858	\$18,747,375

<u>Short-Term Payables</u>	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$19,997,858	\$18,747,375

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,255,596
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$3,255,596
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$3,255,596